

CHAPTER 5
ACCOUNTING:
OPERATIONS DIVISION

A. BUSINESS FUNDS BRANCH.

1. TASK - Indicative Data Loads/Target Loads

Process Project Fund Management Record (PFMR) Function Codes, Targets, and indicative data changes to update accounting information in Standard Base Supply System (SBSS), Medical Materiel Accounting System (MMAS), FIABS, SCID (DO35K) and System Designator for the General Accounting and Finance System (base level) (BQ).

a. OPLOC:

(1) To update accounting information in SBSS:

(a) Receive request for new PFMR or change to indicative data in current PFMRs.

(b) Assign a control number from site control log.

(c) Enter data using the 1PF screen (340) in the SBSS on-line system. (Reference AFM 177-206, attachment A-1 and A-5.)

(d) Use the ORG screen as described in AFM 177-206, attachment A-1 to make RC/CC or ESP code changes.

(e) For current year accounting classification changes in SBSS, process 1B1 and 1B2 transactions to retain prior year accounting data (AFM 177-206, A-1, section 60).

(2) To update accounting information in MMAS:

(a) Receive request for new PFMR or changes to indicative data in current PFMRs.

(b) Assign a control number from the medical control log.

(c) Forward a copy of request to Medical Logistics (MEDLOG).

(d) Using Microcomputer On-line/Off-line Processing System (MOOPS), prepare an AMA transaction as described in AFM 177-375, attachment A-1, to upload in the next Medical Daily run.

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(e) Forward RC/CC or ESP code change request to MEDLOG for processing.

(3) FIABS:

(a) Receive request (funding document) for new Function Codes or changes to indicative data elements in current Function Codes. Function codes will be assigned in accordance with AFMCM 177-24.

(b) Assign a control number from the site control log.

(c) Using the PBIA (Base Master Organizational File) panel in the FIABS on-line system, enter all appropriate data. All function codes that reference fund code 30 will be assigned an E record (expense record) generation flag of "Y" to ensure proper reporting of obligations and expenses to BQ (reference AFMCM 177-24).

NOTE: Any changes to SBSS/MMAS/FIABS must be coordinated with FSO so BQ can be updated.

(4) SC&D (D035K):

(a) Receive request (funding document) for new Function Codes or changes to indicative data elements in current Function Codes. Function codes will be assigned in accordance with AFMCM 177-24.

(b) Assign a control number from the site control log. When establishing new function codes, the control number should be the same one used to update FIABS.

(c) Accessing the IUTB panel (D035K) in the FIABS on-line system, enter all appropriate data (reference AFMCM 177-24).

NOTE: Under no circumstances will any organization other than the OPLOC establish or modify function codes in either FIABS or D035K. Failure to follow this policy may result in possible fraud or potential over obligations. Separation of duties must be adhered to since DoD policy basically states that those that have the power to spend the funds may not load the funds.

b. FSO:

(1) Receive request for new PFMR Function Code, Materiel Acquisition Control Record (MACR) load, PFSR (Procurement Funds Summary Record) load, or target load from customer:

(a) New PFMR and Function Code or changes to existing PFMRs and Function Codes, and PFSR load:

1 Validate requests and compare to RC/CC coding package for accuracy of indicative data.

2 Forward to the OPLOC.

(b) Target/MACR loads:

1 Assign a control number.

2 Load targets using ORG screen.

3 Load Investment MACR using MAC screen (349).

4 Load Stock Fund MACR (332) using MAC screen 484.

5 File applicable documents.

(c) Target/MACR loads - D035K:

1 Assign a control number.

2 Load Stock Fund MACR by accessing FMIA panel (D035K) using the FIABS on-line system.

3 File applicable documents.

c. ANG/Rome Lab:

(1) Receive request for new PFMR, load, or target load from customer.

(2) New PFMR or changes to existing PFMRs:

(a) Validate requests and compare to RC/CC coding package for accuracy of indicative data.

(b) Forward to the OPLOC.

(3) Target:

(a) Assign a control number.

(b) Load targets using ORG screen.

(c) File applicable documents.

2. TASK - Audit SBSS Daily Products

Perform required audits and make applicable corrections and distribute products in accordance with AFM 177-206.

a. OPLOC:

- (1) D04 (ORG Code 001-099 only).
- (2) D07, End-of-Day IMR and GLA Update (Section 7).
- (3) D08, Materiel Acquisition Status Report (Section 8).
- (4) D11, Daily PFMR/OCCR Reconciliation (Section 10).
- (5) D12, A&F End-of-Day Punch-out (Section 6 and 10).
- (6) D32, Stock Fund FIA code listing (Section 16).
- (7) D29, LP & MILSTRIP Payment & Summary List (Section 15).

b. FSO:

(1) Verify fund authorization amounts shown on Part 2 of the D08 are in agreement with GSD funding authorization documents received (AFM 177-206, section 8).

(2) Determine if actual obligations and commitments shown in part 2 of the D08 agree with DBOF General Ledger. Share this responsibility with the Funds Manager.

c. ANG/Rome Lab:

Same as FSO.

3. TASK - Audit SBSS Monthly/Quarterly Products.

Perform required audits and make applicable corrections and distribute products in accordance with AFM 177-206.

a. OPLOC:

- (1) MO1, Stock Fund on Order, Intransit, Payable list (Section 17).
- (2) MO3, Organization Cost Center Reports (Section 18).
- (3) MO5, PFMR billing products (Section 19). (Accelerated billings per AFM 177-106, chapter 10.)
- (4) MO7, Major Appropriation-Funded Investment MACR Status Report and Reconciliation List (Section 20).
- (5) M12, A&F End-of-Month Punch Out (Section 22).
- (6) M17, Monthly Equipment-In-Use General Ledger update (Section 23). (Requirement Deferred per DFAS-DE/ANBL guidance pending SBSS system change.)
- (7) M18, Stock Fund Inventory Management Report (Section 24).
- (8) M27, Fuels Sales Analysis Report (Section 25).
- (9) M28, Aviation Fuels Billings Give to BFMO.
- (10) M33, Materiel Output Processor (Section 28).
- (11) M35, Project Fund Management Report. (Section 29)
- (12) M36, Organization Cost Center Record Reconciliation and Due-Out Reports. E and R transactions (Section 30).
- (13) M37, LP and MILSTRIP Follow Up List (Section 31).
- (14) Project Fund Management Record/Organization Cost Center Record (PFMR/OCCR) Directory (Section 34).
- (15) Q03, A&F Equipment In-Use and Reimbursement Investment. Receives annotated Q03 from base supply (Section 32).
- (16) Q06, Investment Inventory Reconciliation (Section 33).

b. FSO:

Monthly, reconcile funding authority and commitment documents to the MO7.

c. ANG/Rome Lab:

Same as FSO to include: monthly reconcile issues and obligations to the MO3.

4. TASK - Audit Medical Products

Perform required audits and make applicable corrections and distribute products in accordance with AFM 177-375.

a. OPLOC:

- (1) C1A, PFMR/CCR Status and Reconciliation (Section 16).
- (2) C1Z, Medical Materiel Accounting System output (Section 16).
- (3) C2A, Project Funds Management Record list (Section 13).
- (4) C3P, Claims Receivable/Payable Records (Section 14).
- (5) C3W, On Order - Intransit and Payable Listing (Section 14).
- (6) C6B, General Ledger Summary Listing (Section 12).
- (7) F1A, Cost Center List (Section 11).
- (8) F2A, Procurement Funds Summary Record List (Section 10).
- (9) F3A, Cost Center Due-Out Reconciliation Adjustment List (Section 9).
- (10) F3B, Cost Center Due-Out Reconciliation Exception List (Section 9).
- (11) F4A/F4B, Disk file print (Section 17).
- (12) N00, MEDLOG A&F Reconciliation Report (Section 19).
- (13) M1D, Transaction Error List (MEDLOG) (Section 6).
- (14) M1F, Daily Transaction List (Section 6).
- (15) M1S, Suspended Transactions (Section 6).
- (16) M2D, MEDLOG and MMAS Unmatched Data in Records (Section 7).
- (17) M2E, PFMR/Cost Center/Due-Out Change List (Section 7).

- (18) R7B, GLA Transaction Update (Section 18).
- (19) R7C, Processing Control Report (Section 18).
- (20) M2A, Daily Update MEDLOG (Section 7).
- (21) Y04, BMSO/BAFO Financial Reconciliation List (Section 15 worksheet).
- (22) C3B, Excess to DPSC (Section 14).
- (23) C3Y, Summarized General Ledger Entry (Section 14).
- (24) C4A, Medical Materiel Management Report (Section 15).
- (25) Compare BUM and B3L to R7B (Section 18).
- (26) BUM, MILSTRIP Payment List (Section 8).
- (27) B3L, LP Payment List (Section 8).
- (28) B3B, DLA Excess Status Deletions (Section 8).

b. FSO:

- (1) Print and distribute C1A to MEDLOG daily.
- (2) Print and distribute C4A when produced by the OPLOC.
- (3) Monthly, reconcile authority and commitment documents to the C3W (AFM 177-375, section 14).

c. ANG/Rome Lab:

Same as FSO, if applicable.

5. TASK - Materiel Expense Interface (SBSS/MMAS)

DBOF purchases, expenses and obligations are initially incurred/recorded in the supply systems (SBSS and MMAS). To record these expenses and obligations in GAFS, interface "expense" transactions produced by SBSS and MMAS. The GAFS NBQI00 program matches the expense transactions to FSR/PSR records through a batch process and then

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processes them as a pseudo input. FSRs and PSRs must be coded with PC code of "ZB" or "ZM" for expense transactions to match up.

a. OPLOC:

ASSUMPTION: Systems Administration Division assigns individual SUB-PC code for each base interface.

(1) Coordinate scheduling of interface with Accounts Management and Recon Branch (M36/M03 SBSS and C1C MMAS optional run - mandatory at End of Month).

(2) View ABQI5L batch processing listing for rejects. Request addresses from Accounts Management and Recon Branch and input corrections to the reject file. Access the reject file with *GET IREJ, correct record key numbers for the rejected transactions and notify Accounts Management and Recon Branch to rerun I00 using option 800 and Pseudo (AFM 177-370, section 49).

(3) View NAPP40 Pseudo remote listing; identify and correct rejected transactions.

(4) If rejects require changes to PFMR/ORG records, obtain and process correct information from Accounts Management and Recon Branch.

(5) At EOM the M36/M03 and C1C will also produce "R" transactions to be used for NBQE60 reconciliation.

(6) The MMAS C20 and the SBSS M05 (PFMR Billings) and M33 (Non-PFMR billings) will create "S" and "Z" transactions to interface in BQ. The "S" transactions update Accounts Receivable on the trial balances. The OPLOC sends any rejects on the interface (ABQI5L/I00) to Reports Branch for correction. The "Z" transactions update the General Funds General Ledger (GFGL). The M28 (AVFUELS) will also produce "S" transactions to interface at EOM.

b. FSO:

No Responsibilities.

c. ANG/Rome Lab:

Same as FSO.

6. TASK - Supply/BQ Reconciliation

Balance obligations, expenses and targets in SBSS/MMAS with the BQ system. Use individual site code or identifying data for each base interface.

a. OPLOC:

(1) Coordinate scheduling of NBQE60 program after each interface with Accounts Management and Recon Branch.

(2) Research out-of balances (AFM 177 370, chapter 48). Make corrections of obligations at the DSR level. Obtain correct DSR from ODL. Numerous out of balance conditions could reflect duplicate or missing interfaces.

(3) Prepare the reconciliation lists in six sections:

(a) Section A -- Current Fiscal Year Matched Records. For matched records (when an "R" record matches a PSR). When everything matches (accounting data in the PSR plus targets, expenses, and UOO), only a total line for each MFP within an OBAN is printed. If the accounting data matches but expense or obligation dollar amounts do not match, then the "R" transaction amount, the PSR amount, and the difference prints. The difference amount always prints as a positive amount as the error could be either in the "R" transaction or the PSR.

(b) Section B -- Current Year Unmatched R Records. This section prints when "R" records are input that do not match a PSR in the BQ System. This means that you have an OCCR loaded in the SBSS (or a CCR in the MMAS) with some data loaded which does not match exactly with the data loaded in any PSR. You should also have received rejects on the interface of the "E" card images which were identified as "NPS". Review these records with Accounts Control to determine which data are incorrect, the PSR data or the OCCR and PFMR data, and correct the applicable data records. Also check Section C - Current Year Unmatched PSR, to see if you can match this detail. It may have some transposed numbers in the detail.

(c) Section C -- Current Year Unmatched PSR. This section prints when a PSR is loaded containing SMA Code Z and a Sub-SMA Code matching one of the SRAN Linkage Files (61C). Anything appearing on this list could have been input manually when someone was trying to correct something. Check the selective transaction history lists for each month to determine if there was manual input over a remote. Normally, updates to all of the detail PSRs should be by "E" transaction interface and batch processing. Also check these details against details in the Section B list and look for transposed numbers in the data.

(d) Section D -- Prior Fiscal Year Matched Records. All data and use are the same as for section A, except that this section applies to PFY records.

(e) Section E -- Prior Year Unmatched R Records. All data and use are the same as for section B, except that this section applies to PFY records.

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(f) Section F -- Prior Year Unmatched PSR. All data and use are the same as for section C, except that this section applies to PFY records.

(4) To balance prior year, use the same procedures outlined for current year with the exception of R record validation, which may require 1B1/1B2 inputs to supply. Reference 177-206, section 60.

NOTE: Input corrections into BQ or applicable supply system.

b. FSO:

Assist the OPLOC resolving out of balance conditions as required.

c. ANG/Rome Lab:

Refer to Chapter 5, section A, task 9 - Coordinate Interfaces Reject Processing and Balancing MAFRs 9.

7. TASK - AVFUELS Processing (M28)

All duties performed by the Base Fuel Management Office.

a. OPLOC:

No action.

b. FSO:

No action.

c. ANG/Rome Lab:

No action.

8. TASK - Reclaimed Fuel

Processing of credit for contaminated aviation fuel.

a. OPLOC:

(1) Receive letter from Base Fuel Management Office.

(2) Load PFMR if not already loaded.

(3) Prepare and process ORG and PRJ inputs as requested.

(4) File letter.

b. FSO:

No Action.

c. ANG/Rome Lab:

No action.

**9. TASK - Sale of Bulk Fuel to Army/Air Force Exchange Service (AAFES).
Overseas only**

a. OPLOC:

(1) Receive notification from BFMO when sales are made.

(2) Comply with AFM 177-206, section 45.

(3) Process SMR inputs if appropriate.

(4) File documentation.

b. FSO:

No Action.

c. ANG/Rome Lab:

No action.

10. TASK - Review Open Document Listing (Business Operations Fund).

Monthly reconciliation of ODL with hardcopy documents and SBSS/MMAS.

a. OPLOC:

(1) Request ODL after processing EOM SFs 1080, establishing outgoing bills, and before processing next month's interface.

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(2) Review ODL for remaining unliquidated balances and correct out of balance conditions identified by Accounts Receivable.

(3) Make appropriate adjustments in the applicable system and audit management notices to insure accuracy.

(4) Reconcile all none interfaced GSU funding documents to ODL (i.e. AF 616, AF 406, AF Form 1269 etc.).

(5) Reconcile investment funds hardcopy source documents to M07, C3W, and ODL (Fund codes 17, 29 - mission funds, and 54). Reference AFM 170-8.

(6) Research and make corrections to GAFS and/or applicable supply system.

b. FSO:

(1) Monthly, reconcile funding authority and commitment documents to the M07.

(2) Make corrective action to the M07 or allotment ledger.

(3) Load annual and quarterly funding authority and commitments for investment equipment items (applies to both GAFS and Supply Systems).

c. ANG/Rome Lab:

Not applicable.

11. TASK - Fuels Sales Analysis Report M27 (Reference AFM 177-206, Section 45)

a. OPLOC:

(1) View M27. Reconcile dollar totals in part one to DBOF supply management division trial balances (FC 61).

(a) Research source of difference.

(b) Forward copy or transmits via autodine to Kelly AFB NLT 4th workday.

(c) Print and forward copy to applicable BFMO.

(2) Receive copy of fuels sales analysis/M34 reconciliation from BFMO (host base and Operating Locations) and assist BFMO in researching differences.

b. FSO:

No action.

c. ANG/Rome Lab:

No action.

12. TASK - Trial Balance (DBOF). (Reference AFM 177-383 and Handbook for Base Level Materiel Accounting, Prepared by DFAS-DE/ANBL.)

Standard Materiel Accounting System (SMAS) Trial Balance is the result of interfaces from the supply systems, posting with GLA updates from Journal Vouchers, and data extracted from the J3A and 13A tapes from the BQ system. AFM 177-383 is the manual which covers trial balance preparation.

a. OPLOC:

(1) Generate trial balances after all SBSS, MMAS, FIABS, and BQ interfaces are processed. Using Daily transaction history from BJ system, validate interface transactions.

(a) GV (SBSS) System:

1 Daily D07 - (Repairable Support Division, Fund Code 64 only). If any sequence numbers are missing, supply must recover the file for that particular days business.

a Daily correct rejected transactions in the reject file per instructions in attachment 3 of AFM 177-383.

b For TRIC codes not reflected in attachment 3, AFM 177-383, contact funds management section (SBSS) for corrective action.

2 M05/M28/ M33:

a GLA transactions should appear on the Daily Transaction History (BJ System) immediately following accelerated billing processing. Go into the BJ System to the GLI screen; inquire GLA 400 (Sales) and GLA 555 (Returns) for net change and compare that total to the summary total on the M05. If differences occur, verify the details on the Transaction History to the details on the M05.

b End of Month: Do the same procedures as stated above except: Before you begin, you must go to the interface reject file and change the Julian

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date equivalent to fiscal year and month to the action date. Input action code A and transmit the screen (reference AFM 177-383, section 11). Reprocess the rejected EOM Interface. Once this has been accomplished, do steps in #1 above.

c Accounts Receivable details are passed to the BQ System by "S" transactions interfaced after batch processing of the M05, M28, and M33 at mid month and end of month. Accounts Receivable values are updated when the J3A EOM tape and 13A tape containing details backdated to EOM are requested on the IPT screen.

3 M12 - Contains Inventory update created during EOM processing for SBSS. Verify that all details are interfaced to the BJ System. (Reference of AFM 177-206, section 23.)

4 M18 - Contains Inventory Management Reconciliation details which are used to create the IMR report requested on the RPT screen. (Reference AFM 177-206, section 25):

a After running IMR reconciliation, create JV to put into BJ System if necessary, based on the M18 accounting adjustments.

b Any adjustment over \$10,000 or 1/2 of 1% of the ending inventory balance must be researched and coordinated with the Stock Fund Manager and footnoted on the Trial Balance.

5 M11 - File created in SBSS contains due-out update and reconciliation details to GLAs 910, 911 and 920. This file is interfaced when the report select code (DRL) is entered on the RPT screen.

6 M02 (FC 64) - Contains inventory reconciliation between supply and the BJ system, and creates the adjustment to bring the two in balance. This is interfaced when the report select code (IRL) is entered on the RPT screen.

7 M27 (Fuels Sales Analysis) - This **listing** is used to reconcile differences in Fund Code 61, between aviation and ground fuels.

(b) BV (**MMAS**) System - Ensure that GLA transactions from the C1Z listing have interfaced into BJ and "S" transactions have interfaced into BQ.

(c) D035J (FIABS):

Perform the following task prior to submission of trial balances which are supported by FIABS.

1 Ensure that all prior month interim journal vouchers have been reversed (ex. journal vouchers used to clear GLAs 400/99 and 500/99, etc). Process these

reversals as current reporting cycle adjustments through FIABS. Do not process these reversal journal vouchers into SMAS. FIABS will interface all current reporting cycle journal vouchers to SMAS as part of its monthly interface. Prior end of month (PEM) adjustments are never interfaced to SMAS. They only effect FIABS balances.

a Ensure cumulative balances are the same in FIABS and SMAS (exceptions 115 and 612 since collections are not interfaced from BQ into FIABS). Therefore, all Journal Vouchers should be processed in FIABS for the current reporting cycle. **REMEMBER:** The data in FIABS is being used for tracking of obligations, sales and credit returns for Unit Cost Resourcing (COD) - All transactions for RSD and SSD will be accumulated daily by fiscal year, fiscal month, inventory category code, accountable SRAN, general ledger account, sales code, materiel category code/source of supply and materiel program code. This data may be viewed daily thru the new ATMK panel (COD Unit Cost Resourcing Data) for information pertaining to the local ALC. Monthly, all ALC data will be combined at WPAFB after each ALC has run their post end of month closing (i.e., this will show the ALC's position).

b Validate that the FIABS "S" records have been interfaced into BQ; all outstanding rejects have been corrected; and that the J3A and 13A interfaces have been processed into SMAS. The result of these interfaces will establish "F" balances and updates to GLAs 1115XX, 40099. GLA 11501 should equal current month net sales unbilled (EOM A-D035J-401-DA-L01). Listed below are some exceptions you will have to review:

1 FMS sales (SC 73) will update 170.01XX. It will not update your 115.01 SC 73 until the following month that SAMIS interfaces with BQ/BJ.

2 Non-Air Force FMS sales (SC 80 & 81) without the actual shipment confirmation will update 170.01XX for General Support and Systems Support Divisions and 170.03 for Reparable Support Division. On confirmation of shipment, an ARO or BLO will process and create the following updates:

<u>DEBIT</u>	<u>CREDIT</u>
115.01 SC 80/81	170.01XX/170.03

3 Suspended bills will update GLAs in the accounting period bill details are processed into FIABS, not when bill is unsuspended. Therefore, need to reconcile account for suspended bills by using PT II of Accounts Receivables Control List that reports detail records that have "s" (suspended) status.

4 Unaged/uncollected bills from previous month.

5 Probable causes for out-of-balances:

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- Wrong J3A/13A tape used for interface
- "S" transactions rejected -- 40099 should have a balance until corrected.
- ZJB10406 (Stock Fund Receivable Activity) FIABS Interface "S" transactions missing.
- Incorrect update to BQ.
 - Collections not posted to correct detail.
 - Incorrect amount posted.
- Journal Vouchers to zero GLAs 40099 or to bring GLAs 400/505 into balance.

NOTE: The J3A and 13A interfaces from BQ may also result in updates to GLAs 40099 and 612 for collections and GLAs 50099 and 613 for disbursements.

c Validate that the FIABS 'GLA' records have been interfaced into SMAS.

d Validate that the SMAS monthly net changes and cumulative balances agree to the FIABS end of month Stock Fund General Ledger Summary (Part 1 of A-D035J-401-DA-L01).

e Using the FIABS Reconciliation Summary List (A-D035J-101-MO-L35), prepare permanent journal vouchers into SMAS for required adjustments as listed on this product. This journal voucher will be input into SMAS for the current reporting cycle. No journal vouchers are required to FIABS since the reconciliation process automatically updates the end of month position for these GLAs and rolls this data forward into the current processing day.

f Using the FIABS Ending Balance List (A-D035J-201-MO-L19), rerun the General Ledger Summary (A-3035J-401-DA-L01) via the FIABS on-line ARR panel, or inquire through the FIABS on-line GLSA panel to reconcile the Ending Balances List to the FIABS balances. If any differences exist for any reason other than known journal vouchers, process permanent prior end of month (PEM) journal vouchers into FIABS through the GLSB panel. This will ensure that the FIABS balances agree with the Ending Balance List (subsidiary ledger to inventory accounts). Process current reporting cycle journal vouchers into SMAS for the same changes.

NOTE: Reproducing the General Ledger Summary (A-D035J-401-DA-L01) for end of month is optional.

g Using the FIABS DATA/REPORTER Intransits From Procurement, prepare interim journal vouchers for both FIABS (PEM adjustments) and SMAS (current reporting cycle) based on the dollar amounts reported on the DATA/REPORTER. These journal vouchers will be used for SSD and RSD stock funds only. The journal vouchers will require entries at both cost and standard prices based on the current year surcharges. Prepare journal vouchers using the following entries:

<u>Debit GLA</u>	<u>Credit GLA</u>	<u>Price</u>
931/02	951	Cost Price
940/01	952	Standard Price
140	510	Standard Price
500/05	200/05	Cost Price

NOTE: Where a MC/SOS is required for the general ledger account, use your local MC/SOS.

h Using the Unfilled Customer Orders Listing (A-D035B-1L2-M1-GDF for RSD; 2L2-M1-GDF for SSD; and 3L2-M1-GDF for GSD) prepare interim journal vouchers for both FIABS (PEM adjustments) and SMAS (current reporting cycle) based on the dollar amounts reported on this product. This data is to be used only for wholesale SRANs. Prepare journal vouchers using the following entries:

<u>Debit GLA</u>	<u>Credit GLA</u>
910/03	920

i Using the dollar value for GLA 115/01 (sales code 73) in SMAS that was interfaced from the J3A (EOM) and 13A (corrections) interfaces from BQ, prepare permanent journal vouchers for both FIABS (PEM adjustments) and SMAS (current reporting cycle) to record the decrease to GLA 170/01 for Air Force FMS 'S' records. This data is to be used only for wholesale SRANs. Prepare journal vouchers using the following entries:

	<u>Debit GLA</u>	<u>Credit GLA</u>	<u>Division</u>
FIABS	115/01	170/01/AA	GSD/SSD
FIABS	115/01	170/01	RSD
SMAS	400/99	170/01	GSD/SSD/RSD

NOTE: FIABS requires the use of GLA 115/01 to reduce GLA 170/01. This account is converted to GLA 400/99 when interfaced into SMAS. FIABS records Air Force FMS sales in GLA 170/01/AA while SMAS only uses GLA 170/01. The AA shred is used within FIABS for facilitating the reconciliation process between Air Force and non Air Force (Army, Navy, Marine Corp, and DLA) FMS transactions. For reconciliation purposes, use Part V of the Accounts Receivable Control List and the SAMIS HJL product to balance GLA 170.01XX.

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j Commitment, Obligation and Expenditure data in the trial balance are from an automated interface from CPAS. FIABS trial balance commitments, obligations, and expenditures should be verified against the CPAS 2D4, 5, 6, and 8 products. Any differences should be researched and appropriate corrective action taken. If any outstanding transaction errors exist, process interim journal vouchers to both FIABS (PEM adjustments) and SMAS (current reporting cycle) to bring them into agreement with CPAS (reference AFMCM 177-24, chapters 14 and 16).

NOTE: For the Systems Support Division trial balance, CPAS interface is also making updates to the Inventory Augmentation Accounts. The Inventory Augmentation program represents the obligation figures. They are broken out by program year and should reflect the cumulative obligations outstanding by program year. They will be in general ledger account 975xx in the wholesale trial balance. The balance in GLA 972xx should equal balances in GLA 975xx + 977xx (obligations + expenditures).

k Reconcile GLA 612 and 613 to RCS: HAF ACF(M) 7113.

l Prepare Journal Voucher in SMAS for the Retail SRANs for Systems Support Division (FC6H) to record Undelivered Orders Outstanding. A manual JV is required since there is no interface. The product being used in PCN A-D035K-B-A-1-MO-L37, Base Level Inventory Stratification Summary. The entries are as follows:

<u>Debit</u>	<u>Credit</u>
961	941

NOTE: Remember to reverse out prior month's Journal Voucher.

m Research on GLA 50099. Probable causes for out-of-balance:

- 1 1 RNB/BNR deletions.
- 2 Payment rejects not cleared:
 - a If RNB on file
DR GLA 200xx CR 50099.
 - b If BNR on file
DR GLA 50099 and GLA 510
CR GLA 500xx and GLA 140.
 - c If no Detail on file
DR/CR GLA 500xx and CR/DR GLA 50099.

d Reverse GLA adjustment during next month and

(2) Stock fund trial balance report products are produced as a result of processing IPT Input/output Interface Control transactions and RPT Report Request transactions for each fund code/SRAN combination with report code EOM into the SMAS Creating IPT/RPT screens. Request Flash Report and pass output to Financial Statement and Reports Branch (reference AFM 177-383, section 11).

(3) Correct errors and resolve discrepancies:

(a) Must zero balance 40099/50099 (reference 177-383, section 12).

(b) Debits must equal credits.

(c) Proof of accounts must be in balance.

(d) Ensure that GLA balances in the trial balance agree with on order-Intransit and payable listing (M01 and C3W) for these accounts: 15502, 15512, 200XX and 26005 (reference 177-383, section 12).

(e) M27 Fuels Sales Analysis Report is used to resolve out of balance conditions between ground fuels and aviation fuels (reference AFM 177-206, section 26).

(f) Reconcile Accounts Receivable to ODL (reference 177-383, section 12).

(g) Reconcile GLAs 612/613 to RCS: HAF ACF(M)7113.

(h) IMR/GLA reconciliation must reflect all zeros in the differences column (reference AFM 177-383, section 12).

(i) Process general ledger update into SMAS.

(j) Produce and submit final trial balance reports by the 7th workday (reference AFM 177-383, section 12).

(k) Prepare DBOF checklist in accordance to DFAS-DE directives.

(l) Conduct additional detailed analysis of trial balance and footnote findings in accordance with DFAS directives.

(m) Review abnormal balances to ensure validity. Take corrective action as necessary or footnote the trial balance.

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(4) Stock fund trial balances are addressed for submission to Denver using the FTP address in BQ. Requires close coordination with BQ ADRSS monitor to ensure transfer files are properly established. Requires access to the Automated Data Reports Submission System (ADRSS) to be able to verify transmission. Once address files have been established, access the SMAS ATB panel and mark the trial balances for submission per AFM 177-383, chapter 9, paragraph 3.6. Trial balances must be submitted to DFAS-DE by the 7th workday of every month.

(5) Fiscal Year End Procedures for FIABS:

(a) Prior to running post closing trial balance, in accordance with AFM 177-383:

1 Ensure GLA 115XX is supported by hard copies to unpaid bills plus the suspended amounts in the Accounts Receivable Control List Part II.

2 Ensure GLAs 130, 131, 135, 137 and 138 are in balance with the Ending Balance List.

3 Ensure GLA 140 reflects balance being provided by DFAS-DE/ANM via data reporter.

NOTE: Data reporter represents cumulative balance, so ensure mid-month reversal has been done.

4 Ensure 170.01 for RSD and 170.01xx for GSD and SSD are in balance with Part V of the A/R Control List and the SAMIS HJL product.

5 Validate balances in GLA 200xx. (Check with DFAS-DE/ANM on reconciliation process.)

6 Validate balances in GLAs 910, 931, and 932 using the Stock Fund General Ledger Summary (A-D035J-401-DA-L01). For the Wholesale SRANs, use the Unfilled Customer Order Listing from D035B to validate GLA 910. For SSD and RSD, in addition to using the Stock Fund General Ledger Summary, use the CPAS 2D4-2D8 products to validate 931 and 932.

7 Ensure GLAs 40099/50099 are zero.

8 Ensure GLA 612 and 613 are in balance with MAFR.

9 Review abnormal balance to ensure validity and footnote as required.

(b) Process post closing trial balance:

1 Ensure GLAs 400, 500, 600 and 800 series reflect zero balances at end of fiscal year position.

2 Ensure GLAs 350 and 380 have been updated by all nominal amounts that closed out at end of fiscal year.

b. FSO:

Print and distribute Stock fund Trial Balances to the Stock Fund Manager at base supply and Supply officer at Medical Logistics.

NOTE: Explore the possibility of printing the Stock Fund Trial Balances in the SBSS/RPS room.

c. ANG/Rome Lab:

No action required.

13. TASK - M28 Aviation Fuels Billings

a. OPLOC:

(1) Business Systems Branch:

(a) Receive the Transfer-Out Receivables Transaction List, Transfer-Out Stock Fund General Ledger (GLA) Transaction List, Interfund Billing List (one copy) and Appropriation Summary List (one copy) for the Systems Administration Division.

(b) Use these listings to validate General Ledger update (interface processing) and seller Interfund processing.

(c) Validate the appropriations charged on the Appropriation Summary List; make corrections as necessary, and post the buyer (disbursement) and seller (reimbursement) transaction to MAFR for each Interfund bill.

(d) File the retained copies of the above listings and retain them for one year.

(e) Respond to buyer inquiries per DOD 4000.25-7-M.

(2) Accounts Management & Recon Branch:

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(a) Receive the Interfund Billing List (one copy) and Appropriation Summary List (one copy) from the Systems Administration Division.

(b) Use these listings to validate seller Interfund processing and to create the seller DD Form 1400.

(c) File the retained copies of the above listings and retain them for one year.

b. FSO:

Perform liaison function with Base Fuels Management Office.

c. ANG/Rome Lab:

No action required.

14. TASK - Process Cash Sales

a. OPLOC:

(1) Provide a voucher number to the FSO and receive a copy of the voucher for our retained files.

(2) File the voucher.

b. FSO:

(1) Receive DD Form 1131 from BFMO. If DD Form 1131 is not received with cash, Accounting Liaison prepares DD 1131 per attached sample:

(a) Assign voucher number and date.

(b) Forward to cashier.

(c) Process MAFR.

(2) Forward copy of DD Form 1131 to OPLOC Accounts Receivable Branch.

c. ANG/Rome Lab:

No action required.

15. TASK - Process/Record Refunds Receivable From Vendors

a. OPLOC:

Other Vendor Refunds.

NOTE: For processing SF 361 (FOB Origin where the items are damaged in shipment), see AFM 67-1, Volume II, part II, section 9.

b. FSO:

No action.

c. ANG/Rome Lab:

No action required.

16. TASK - Update Foreign Currency

Load/delete/update foreign currency (316) record in SBSS.

a. OPLOC:

(1) Business Systems Branch sends AF Form 2011 to base supply to process 1XR/1XT in twilight mode. (Reference AFM 177-206, section 43, figures A1-23, and A1-24, and sections 2, 3, 7 and 31.)

(2) Vendor Pay Branch:

(a) Update IAPS SF UOC/UOC variable record.

NOTE: Daily payment rate used by IAPS is updated via the rate loaded in IPC.

(b) Request Financial Statements and Reports Branch process BQ foreign currency rate changes. Review applicable listings to ensure rate change is accurate.

b. FSO:

No Action.

c. ANG/Rome Lab:

No action required.

17. TASK - PFMR Fund Availability

a. OPLOC:

Management notices A907 and A911 from the SBSS will print at the OPLOC. Forward these to the FSO for distribution to the Resource Advisors (reference AFM 177-206, section 39).

b. FSO:

(1) Receive A907 and A911 management notices from the OPLOC. (See below.)

(2) Coordinate with Budget and the RA to obtain additional fund authority (reference AFM 177-206, Section 54).

(3) Contingency for extended computer downtime may require FSO physical presence in Base Supply to maintain manual control of obligations (reference AFM 177-206, section 39).

c. ANG/Rome Lab:

Same as FSO, except management notices are received from SBSS.

907

RJ - INPUT EXCEEDS PROJECT FMR FUND BALANCE.

Note: The XP amount shown on line four is the amount of funds required to be loaded in the PFMR in order to either (1) release the serviceable balance in the ITEM-RECORD (101) record, or (2) establish a DUE-OUT-DETAIL (205) record.

ACTION: Send the original and one copy to the resource advisor identified on line 6, one copy to the funds management section, and one copy to the Business Funds Branch when 4-ppar DD 1348 Form-1, DOD Single Line Item Release/Receipt Document, is used. The resource advisor contacts the budget officer for resolution of the reject notice. The budget officer determines the action to be taken: deny fund request, authorize additional funds, or authorize use of TEX code 3 on the TRIC ISU. The budget officer returns a copy of the reject notice authorizing use of TEX code 3 to DAO materiel section. DAO must concur with the use of TEX code 3 before processing to preclude over-obligation of funds.

DAO PROGRAM: NGV932

A911

MGT - PROJECT FMR ALLOTMENT EXCEEDED BY \$__.

ACTION: Send the original and one copy to the resource advisor identified on line 5, one copy to the Business Funds Branch, and one copy to the funds management section. The resource advisor contacts the budget officer for resolution of the management notice. The budget officer should resolve problems associated with targets being exceeded for funds managed by the budget office, including all separately funded tenants. The materiel SMA should resolve notices pertaining to funds for other activities being supported by funding documents. See AFR 177-102, chapter 8.

DAO PROGRAMS: NGV951 and NGV932Error! Bookmark not defined.Error!
Bookmark not defined.

18. TASK - FIABS Daily Audit Requirements

Perform required audits and make applicable corrections in accordance with AFMCM 177-24.

a. OPLOC:

- (1) A-D035J-201-DA-L34 (Program ZJBR0243) - Daily Transaction Listing.
- (2) A-D035J-401-DA-L01 (Program ZJBR0401) - Daily Summary.
- (3) A-D035J-101-DA-L06 (Program ZJBR0106) - Daily Error List.
- (4) A-D035J-201-DA-L14 (Program ZJBR0214) - Capitalization Adjustment Journal.
- (5) A-D035J-601-DA-L33 (ZJBR0633) - Daily Control List - GLA Accum Update For Billings.
- (6) A-D035J-601-DA-L32 (ZJBR0632) - Buyer Interfund Transaction List.

b. FSO:

Assist OPLOC in performing causative research relative to errors and questionable data/transactions.

c. ANG/Rome Lab:

Same as FSO.

19. TASK - FIABS Monthly Audit Processes

Perform required audits and make applicable corrections in accordance with AFMCM 177-24.

a. OPLOC:

- (1) A-D035J-201-MO-L19 - (ZJBR0219) - Ending Balance List.
- (2) A-D035J-101-MO-L35 - (ZJBR0135) - Reconciliation Summary List.

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(3) A-D035J-101-MO-L39 - (ZJBR0139) - Due In, RNB, BNR, CP, CR Status Details Report.

(4) A-D035J-101-MO-L42 - (ZJBR0142) - Intransit Details.

(5) A-D035J-101-MO-L43 - (ZJBR0143) - Shipped Not Credited Details.

(6) A-D035J-601-MO-L01 - (ZJBR0601) - Billing Inquiries.

b. FSO.

Not applicable.

c. ANG/Rome Lab:

Not applicable.

20. TASK - Audit FIABS as Required Products

Perform required audits and make applicable corrections in accordance with AFMCM 177-24. Although these products are as required, they are normally generated on a monthly basis. They may, however, be run more frequently. They should be audited whenever produced.

a. OPLOC:

(1) A-D035J-601-AR-L42-(ZJBR0642) - Pre-Billing List.

(2) A-D035J-601-AR-L10 - (ZJBR0610) - Accounts Receivable Control List - Parts 5 and 6.

(3) A-D035J-501-AR-L01 - (ZJBR0501) - Base Master Organization File - This report should be reconciled yearly in conjunction with the Financial Services Officer. Any invalid Function Codes should be deleted from both D035K and D035J.

(4) A-D035J-102-AR-L06 - (ZJBR0106) - Accumulative Error List - This report should be produced at least quarterly in order to ensure that outstanding errors are corrected in a timely manner. To generate this report, select the ARRA panel in the FIABS on-line system; place an "X" next to the appropriate report, and hit the enter key.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.

21. TASK - FIABS/BQ Interface of Expense, SLAES, and GFGL Updates (E, S, and Z Records)

DBOF expense/obligation (E records), sales/credit returns (S records), and GFGL balances (Z records) are initially incurred/recorded in the supply system (D035K/D151). This data will be interfaced into GAFS on a monthly basis under program control. The GAFS NBQ100 program matches the 'E' records to FSR/PSR records through a batch process and then processes them as a Pseudo input. FSRs and PSRs must be coded with PC code of 'Z*' (the * should be replaced by an appropriate character to identify FIABS transactions) for 'E' records to match up. 'S' records will establish an unbilled accounts receivable in BQ and then be passed to SMAS on the 13A or J3A interface. 'Z' records will update the balances in the GFGL. The 'Z' records contain monthly net change data only:

a. OPLOC:

ASSUMPTION: Systems Administration Division will assign individual SUB-PC codes for each base interface.

(1) Only transactions that contain a Function Code loaded in the Base Master Organization File that contain an E-Record Generation Flag of 'Y' will be interfaced. Coordinate scheduling of the FIABS interface into the BQ with Accounts Management and Recon Branch.

(2) View ABQI5L batch processing listing for rejects. Request addresses from Accounts Management and Recon Branch and input corrections to the reject file. Access the reject file with *GET IREJ, correct record key numbers for the rejected transactions and notify Accounts Management and Recon Branch to rerun GAFS NBQ100 using option 800 and Pseudo (AFM 177-370, section 49).

(3) View NAPP40 Pseudo remote listing. Identify and correct rejected transactions.

(4) If rejects require changes to RC/CCs and indicative data, obtain correct information from Accounts Management and Recon Branch and process.

b. FSO:

Not applicable.

c. ANG/Rome Lab:

Not applicable.